



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 26, 2013

Via E-mail

Paul Carmel  
Chief Executive Officer  
Richmont Mines Inc.  
161 Avenue Principale  
Rouyn-Noranda, QC J9X 4P6  
Canada

**Re: Richmont Mines Inc.  
Form 20-F for the Fiscal Year Ended December 31, 2012  
Filed April 24, 2013  
File No. 001-14598**

Dear Mr. Carmel:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Craig Arakawa (for)

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining